

Exhibit 1

Closing Stores

STORE ID NO.	COUNTERPARTY-LANDLORD AND ADDRESS	COUNTERPARTY-SUBTENANT/ASSIGNEE AND ADDRESS	DEBTOR	PROPERTY ADDRESS
	Beaverton Mart Co, c/o Chotiner & Gumbiner Realty Co., Inc. P.O. Box 6474 Beverly Hills, CA 90212-1474	Glowing Greens, LLC Raymond Latocki, 2629 SW 180th Terrace Beaverton, OR 97005	Kmart Corporation	3955 S W Murray Blvd Beaverton, OR 97005-2316
1.	Benderson-LeMoore Associates, LP, c/o Benderson Development Company, LLC 7978 Cooper Creek Blvd., Suite 100 University Park, FL 34201	N/A	Kmart Corporation	215 W Hanford/Armona Rd Lemoore, CA 93245-2302
2.	Braelinn Village 1752, LLC, c/o Kimco Realty Corporation 3333 New Hyde Park Road, Suite 100, P. O. Box 5020 New Hyde Park, NY 11042-0020	N/A	Kmart Corporation	400 Crosstown Road Peachtree City, GA 30269-2915
3.	Brixmor Operating Partnership LP dba Brixmor Covington Gallery Owner, LLC, c/o Brixmor Property Group 450 Lexington Avenue, 13th Floor New York, NY 10170	N/A	Kmart Corporation	6239 Tumer Lake Road Covington, GA 30014-2064
4.	Broad Street Station Shopping Center, LLC, c/o Collett & Associates, Inc P O Box 36799 Charlotte, NC 28236-6799	N/A	Kmart Corporation	1530 East Broad Street Statesville, NC 28625-4302
5.	BT Pleasant Hills, LP, c/o BET Investments, Inc. 200 Dryden Road, Suite 2000 Dresher, PA 19025	N/A	Kmart Corporation	720 Clairton Blvd/Rte 51 Pleasant Hills, PA 15236-4517
6.	Calcutta Realty Associates, LLC 508 Allegheny River Blvd., Suite 200 Oakmont, PA 15139	N/A	Kmart Corporation	15891 State Rt 170 East Liverpool, OH 43920-9633
7.	Capitol Funds, Inc. dba Berkeley Mall LLC, Attn: David Royster, III Via Overnight address: 720 South Lafayette Street, Via US Mail: P.O. Box 146, Shelby, NC 28151	N/A	Sears, Roebuck and Co.	703 N Berkeley Blvd Goldsboro, NC 27534-3444
8.	Carolina Place LLC, c/o Carolina Place Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	11033 Carolina Place Pkwy Pineville, NC 28134-8370
9.	CBL & Associates Limited Partnership, dba Honey Creek Mall LLC c/o CBL & Assoc. Properties Attn: Chief Legal Officer, 2030 Hamilton Place Blvd., Suite 500 Chattanooga, TN 37421	N/A	Sears, Roebuck and Co.	3401 S Us Highway 41 Terre Haute, IN 47802-4154
10.	Certified Capital LP, c/o Pomerantz, Kavinoky & Co., CPA's 6351 Owensmouth Avenue, Suite 203 Woodland Hills, CA 91367-2209	N/A	Kmart Stores of Illinois, LLC	3701 Broadway St Quincy, IL 62301-3721
11.	CF Altoona LLC (50%) & Altoona Associates LP (50%), c/o David S. Cohen 2000 S. Ocean Blvd., Apt. 11K Boca Raton, FL 33432	N/A	Kmart Corporation	528 W Plank Road Altoona, PA 16602-2802
12.	Charlevoix Commons Investments, LLC, c/o First Commercial Realty & Development Co., Inc. 27600 Northwestern Highway, Suite 200 Southfield, MI 48034	N/A	Kmart of Michigan, Inc.	06600 M-66 North Charlevoix, MI 49720-9505
13.	Chautauqua Mall LLC, c/o Washington Prime Group, Inc. Attn: General Counsel, 180 East Broad Street Columbus, OH 43215	N/A	Sears, Roebuck and Co.	Rt 394 & Hunt Blvd Lakewood, NY 14750-
14.	CM Grayson, LLC, c/o Colony Mill Enterprises LLC 102 N E 2nd Street, #141 Boca Raton, FL 33432	N/A	Kmart Corporation	600 C W Stevens Blvd Grayson, KY 41143-1190
15.	Cranberry Mall Properties LLC (In Receivership), c/o The Woodmont Company, as Receiver Attn: Kim Welborn, 2100 W. 27th Street Fort Worth, TX 76107	N/A	Sears, Roebuck and Co.	400 N Center St Westminster, MD 21157-5140
16.		N/A		

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17.	Cross Creek Anchor S, LP, c/o CBL & Associates Management, Inc. Attn: Chief Legal Officer, 2030 Hamilton Place Blvd., Suite 500 Chattanooga, TN 37421	N/A	Sears, Roebuck and Co.	400 Cross Creek Mall Fayetteville, NC 28303-7244
18.	El Centro Mall, Ltd., c/o Spigel Properties, Inc. 70 NE Loop 410, Suite 185 San Antonio, TX 78216	El Centro Mall, Ltd 70 NE Loop 410, Suite 185 San Antonio, TX 78216	Kmart Corporation	430 W Ridge Rd Griffith, IN 46319-1095
19.	Fifth Generation Investments, LLC 1805 Zenith Drive Sioux City, IA 51103	N/A	Kmart Corporation	2803 E Kanesville Blvd Council Bluffs, IA 51503-1004
20.	Fifth Generation Investments, LLC 1805 Zenith Drive Sioux City, IA 51103	N/A	Kmart Corporation	1111 N 2Nd Cherokee, IA 51012-1287
21.	Floreff LLC and Nathan Alison LLC (a 50% undivided interest each), c/o Kin Properties, Inc. 185 NW Spanish River Blvd., Suite 100 Boca Raton, FL 33431-4230	Floreff LLC & Nathan & Alison LLC General Counsel, c/o Kin Properties 185 N.W. Spanish River Blvd. Suite 100 Boca Raton, FL 33431	Kmart Corporation	1502 South Fourth St Allentown, PA 18103-4949
22.	Fox Run Limited Partnership, c/o Brixmor Property Group 450 Lexington Avenue, 13th Floor New York, NY 10017	N/A	Kmart Corporation	835 Solomons Island Rd N Prince Frederick, MD 20678-3912
23.	Gadsden Mall Associates, LLC, c/o Farrallon Capital Management, LLC c/o Nick Carbone, One Maritime Plaza, Suite 2100 San Francisco, CA 94111	N/A	Sears, Roebuck and Co.	1001 Rainbow Dr Gadsden, AL 35901-5376
24.	Gardena Memorial Medical Plaza, LLC, c/o Elite Property Management LLC 3191 W. Casitas Avenue, Unit 130 Los Angeles, CA 90039	N/A	Kmart Corporation	400 South Broadway Salina, KS 67401-4005
25.	Gemini Management Company, LLC (In Receivership), c/o C-III Asset Management LLC Attn: Chris Brantley, VP Special Servicing, 5221 N. O'Connor Blvd., Suite 800 Irving, TX 75039	N/A	Sears, Roebuck and Co.	5522 Shaffer Rd Ste 129 Dubois, PA 15801-3304
26.	GGP LP LLC, dba PDC - Eastridge Mall LLC Attn: Law-Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	701 Se Wyoming Blvd Casper, WY 82609-4213
27.	GGGS, LLC d/b/a Magnolia Shopping Center 201 St. Charles Avenue, Suite 3201 New Orleans, LA 70170	N/A	Kmart Corporation	7000 Veterans Memorial Metairie, LA 70003-4497
28.	Governor's Square Company, c/o The Cafaro Company Attn: Legal Department, 5577 Youngstown-Warren Road Niles, OH 4446	N/A	Sears, Roebuck and Co.	2801 Wilma Rudolph Blvd Clarksville, TN 37040-5011
29.	Greenways LP, c/o 422 Realty LP 1055 Westlakes Drive, Suite 170 Berwyn, PA 19312	N/A	Kmart Corporation	1000 Nutt Rd Phoenixville, PA 19460-2200
30.	Greenwood Mall LLC, c/o GGP, Inc. Attn: Law / Lease Administration Department, 110 North Wacker Drive Chicago, IL 60606	N/A	Sears, Roebuck and Co.	2625 Scottsville Rd Bowling Green, KY 42104-4477
31.	GS Portfolio Holdings LLC, Attn: Law/Lease Administration Department Sooner Mall Sears Anchor, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	3201 W Main St Norman, OK 73072-4847
32.	GS Portfolio Holdings LLC, dba Coronado Center Sears Anchor Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	6600 Menaul Blvd Ne Ste 700 Coronado, NM 87110-3447
33.	GS Portfolio Holdings LLC, dba Stonebriar Centre Sears Anchor Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	2605 Preston Rd Frisco, TX 75034-9434

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34.	GS Portfolio Holdings LLC, Natick Mall Sears Anchor Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	1235 Worcester Rd & Natick, MA 01760-
35.	GS Portfolio Holdings LLC, Ridgedale Center Sears Anchor Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1605	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	12431 Wayzata Blvd Minnetonka, MN 55305-1925
36.	GS Portfolio Holdings LLC, The Mall in Columbia Sears ANC Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	10300 Little Patuxent Pkwy Columbia, MD 21044-3341
37.	GS Portfolio Holdings LLC, Valley Plaza Mall Sears Anchor Attn: Law/Lease Administration Department, 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	3001 Ming Ave Bakersfield, CA 93304-4145
38.	Hamilton Place Anchor S, LLC, c/o CBL & Associates Management, Inc. Attn: Chief Legal Officer, 2030 Hamilton Place Blvd., Suite 500 Chattanooga, TN 37421	N/A	Sears, Roebuck and Co.	2100 Hamilton Place Blvd Chattanooga, TN 37421-6006
39.	Hauppauge Properties, LLC 1975 Hempstead Turnpike, Suite 309 East Meadow, NY 11554	N/A	Kmart Corporation	Northridge S/C Us Hwy 127 Russell Springs, KY 42642-4559
40.	Hershey Square 2014, L.P., c/o Heidenberg Properties Group 234 Closter Dock Road Closter, NJ 07624	N/A	Kmart Corporation	1170 Mae Street Hummelstown, PA 17036-9185
41.	Jasper Station, LLC, c/o Phillips Edison Group LLC 11501 Northlake Drive Cincinnati, OH 45249-1669	N/A	Kmart Corporation	723 3Rd Ave Jasper, IN 47546-3639
42.	Jefferson Anchor S, LLC, c/o CBL & Associates Management, Inc. Attn: Chief Legal Officer, 2030 Hamilton Place Blvd., Suite 500 Chattanooga, TN 37421	N/A	Sears, Roebuck and Co.	4807 Outer Loop Louisville-Okolona, KY 40219-3200
43.	JPMCC 2007-LDP12 South Expressway 83, LLC, c/o ProEquity Asset Management Corp. 4980 Hillside Circle, Suite A El Dorado Hills, CA 95762	N/A	Sears, Roebuck and Co.	2002 S Expy 83 Harlingen, TX 78552-
44.	KBTS - Tamiami, Ltd., c/o Federal Construction, Inc. 1550 De Maisonneuve Blvd. West, Suite 1010 Montreal, Quebec, CA H3G 1N2	Goodwill Harry Jordan, 2121 NW 21st Street Miami, FL 33142-7382	Kmart Corporation	12350 Sw 8Th Street Miami, FL 33184-1510
45.	Kimco PK, Inc. d/b/a PK II Sunset Square, LLC, c/o Kimco Realty Corporation 3333 New Hyde Park Road, Suite 100, P. O. Box 5020 New Hyde Park, NY 11042-0020	N/A	Kmart of Washington LLC	1001 E Sunset Drive Bellingham, WA 98226-3510
46.	KIR Montebello, L.P., c/o Kimco Realty Corp. Attn: Legal Department 3333 New Hyde Park Road, Suite 100, P. O. Box 5020 New Hyde Park, NY 11042	N/A	Sears, Roebuck and Co.	1401 N Montebello Blvd Montebello, CA 90640-2584
47.	KR Colletetown, LLC, c/o Brixmor Property Group 450 Lexington Avenue, 13th Floor New York, NY 10017	N/A	Kmart Corporation	779 Delsea Dr N Glassboro, NJ 08028-1435
48.	Lake Orion Plaza LLC, c/o The Boutrous Companies 596 N. Lapeer Road Lake Orion, MI 48362	N/A	Kmart of Michigan, Inc.	1025 M-24 Lake Orion, MI 48360-1429
49.	Lake Plaza Shopping Center LLC, c/o Heidenberg Properties LLC 234 Closter Dock Road Closter, NJ 07624	N/A	Kmart Corporation	987 Route 6 Mahopac, NY 10541-1709
50.	Landcaster Development Company, LLC, c/o C.E. John Company, Inc. Attn: Property Manager, 1701 SE Columbia River Drive Vancouver, WA 98661	N/A	Sears, Roebuck and Co.	827 Lancaster Dr Ne Salem(Lancaster), OR 97301-2929

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51.	Lawrence Kadish, c/o Lawrence Kadish Real Estate 135 Jericho Turnpike Old Westbury, NY 11568	New Oriental Crafts, LLC Attn: Feng Zhao, 407 Spinnaker Way Williamsburg, VA 23185	Kmart Corporation	118 Waller Mill Rd Williamsburg, VA 23185-2946
52.	Lincoln Plaza Center, LP, c/o Simon Property Group Attn: General Counsel, 225 West Washington Street Indianapolis, IN 46204	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	2300 E Lincoln Hwy Langhlm/Oxford Vly, PA 19047-1824
53.	Manlaw Investment Company, Ltd., c/o EMMCO Realty Group 3681 S. Green Road, Suite 201 Beachwood, OH 44122	N/A	Kmart Corporation	17840 Bagley Rd Middleburg Heights, OH 44130-3401
54.	Marion Plaza, Inc. db/a Eastwood Mall, c/o The Cafaro Company Attn: Legal Department, 5577 Youngstown-Warren Road Niles, OH 44446	N/A	Sears, Roebuck and Co.	5320 Youngstown Rd Niles, OH 44446-
55.	Mart Plaza, LLC, c/o GJ Realty 49 West 37th Street, 9th Floor New York, NY 10018-6257	N/A	Kmart Corporation	2901-5 N Belt Hwy St. Joseph, MO 64506-2006
56.	Mauldin at Butler, LLC, c/o Hughes Real Estate 304 N. Church St., P O Drawer 2567 (Zip 29602) Greenville, SC 29601	Mauldin at Butler, LLC (Hughes Development) Jayne McCall, P.O. Box 2567 Greenville, SC 29601	Kmart Corporation	129 West Butler Avenue Mauldin, SC 29662-2534
57.	Maynardville Pike LP, c/o Lippes Mathias Wexler Friedman LLP 50 Fountain Plaza, Suite 1700 Buffalo, NY 14202-2216	N/A	Kmart Corporation	6909 Maynardville Pike Ne Knoxville, TN 37918-5325
58.	MFS-Springfield, LLC, c/o Finnarc Management, Inc. 7200 Wisconsin Avenue, Suite 1100 Bethesda, MD 20814	N/A	Kmart Corporation	6364 Springfield Plaza Springfield, VA 22150-3431
59.	Morgantown Mall Associates LP, c/o Washington Prime Group, Inc. Attn: General Counsel, 180 East Broad Street Columbus, OH 43215	N/A	Sears, Roebuck and Co.	9520 Mall Rd Westover/Morgantown, WV 26501-8526
60.	MS Portfolio LLC, c/o Macerich Company, Attn: Edward C. Coppola 8214 Westchester Drive, Suite 500 Dallas, TX 75225	N/A	Sears, Roebuck and Co.	100 Los Cerritos Mall Cerritos, CA 90703-5421
61.	MS Portfolio LLC, c/o Macerich Company, Attn: Edward C. Coppola 8214 Westchester Drive, Suite 500 Dallas, TX 75225	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	9800 Sw Washington Square Rd Washington Sq, OR 97223-4455
62.	MS Portfolio LLC, c/o Macerich Company, Attn: Edward C. Coppola 8214 Westchester Drive, Suite 500 Dallas, TX 75225	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	1750 Deptford Center Rd Deptford, NJ 08096-5282
63.	MS Portfolio LLC, c/o Macerich Company, Attn: Edward C. Coppola 8214 Westchester Drive, Suite 500 Dallas, TX 75225	N/A	Sears, Roebuck and Co.	3177 Chandler Village Dr Chandler, AZ 85226-
64.	MS Portfolio LLC, c/o Macerich Company, Attn: Edward C. Coppola 8214 Westchester Drive, Suite 500 Dallas, TX 75225	N/A	Sears, Roebuck and Co.	6002 Slide Rd Lubbock, TX 79414-8555
65.	MS Portfolio LLC, c/o Macerich Company, Attn: Edward C. Coppola 8214 Westchester Drive, Suite 500 Dallas, TX 75225	N/A	Sears, Roebuck and Co.	100 Vintage Faire Mall Modesto, CA 95356-0559
66.	Neshaminy Anchor Acquisition, LLC, Attn: Law/Lease Administration Department 350 N. Orleans Street, Suite 300 Chicago, IL 60654-1607	N/A	Sears, Roebuck and Co.	100 Neshaminy Mall Bensalem/Crmwls Hts, PA 19020-1607
67.	Niagara Realty, LLC, c/o Edwin P. Yates 3224 Club Drive Los Angeles, CA 90064	N/A	Kmart Corporation	2590 Military Rd Niagara Falls, NY 14304-1506

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68.	North K I-29 2004, LLC 605 West 47th Street, Suite 200 Kansas City, MO 64112	Zeller Auto Repair Ken Zeller, 7090 NW Prairie View Rd. Kansas City, MO 64151	Kmart Corporation	7100 Nw Prairie View Rd Kansas City, MO 64151-1630
69.	Northwood Investors , dba NW Centennial LLC 575 Fifth Avenue, 23rd Floor New York, NY 10170	Lands' End, Inc. Attn: Sr Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	7001 S University Blvd Centennial, CO 80122-1599
70.	Oryom Ventures, LLC (as to an undivided 2/3 interest) & DoYa Ventures, LLC Oryom Ventures, LLC (as to an undivided 1/3 interest), Re: Kmart - Ceres 633 Erskine Drive Pacific Palisades, CA 90272	N/A	Kmart Corporation	1351 E Hatch Rd Modesto, CA 95351-5010
71.	RB 1993-1 Trust- Robinson, c/o KM-SC, LLC, First Berkshire Properties, LLC 7978 Cooper Creek Blvd., Suite 100 University Park, FL 34201	N/A	Kmart Corporation	93 West Campbell Rd Schenectady, NY 12306-6800
72.	Regency Centers, L.P., c/o Regency Centers 1 Independent Drive, Suite 114 Jacksonville, FL 32202	N/A	Kmart Corporation	900 N W 76 Boulevard Gainesville, FL 32606-6747
73.	Regency Centers, LP Attn: Lease Administration, One Independent Drive, Suite 114 Jacksonville, FL 32202	N/A	Sears, Roebuck and Co.	1000 E 41St Austin, TX 78751-4859
74.	Riverside Retail Investors, LLC 770 Township Line Rd., Suite 150 Yardley, PA 19067	N/A	Kmart Corporation	375 E Alessandro Blvd Riverside, CA 92508-2463
75.	Rivertowne Center Acquisition, LLC, c/o Wharton Realty Group, Inc. 8 Industrial Way East, 2nd Floor Eatontown, NJ 07724	N/A	Kmart Corporation	6163 Oxon Hill Road Oxon Hill, MD 20745-3108
76.	Riverview Plaza Associates, LP, c/o The Zappala Group, Attn: Mark Zappala 521 Thorn Street, P.O. Box 597 Sewickley, PA 15143	N/A	Kmart Corporation	100 Tarentum Rd New Kensington, PA 15068-4670
77.	RREF II-WPG Visalia, LLC, c/o Waypoint Property Group, LLC 567 San Nicolas Drive, Suite 270, Newport Beach, CA 92660	N/A	Kmart Corporation	3247 W Noble Ave Visalia, CA 93277-1841
78.	Inc. The Clinton Exchange, 4 Clinton Square Syracuse, NY 13202-1078	N/A	Kmart Corporation	349 Orchard Park Rd West Seneca, NY 14224-2634
79.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	2307 Superior Webster City, IA 50595-3165
80.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	912 County Line Rd Delano, CA 93215-3823
81.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	1 Flower Valley Ship Cir Florissant, MO 63033-1644
82.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	1180 Walnut Bottom Rd Carlisle, PA 17013-9160

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83.	4297 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	5000 23Rd Ave Moline, IL 61265-4599
84.	4188 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	1701 4Th Ave W Charleston, WV 25387-2415
85.	9711 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	2821 East Main St Russellville, AR 72801-9801
86.	7043 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	2302 Cherry Rd Rock Hill, SC 29732-2165
87.	9521 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	417 Main Street Madawaska, ME 04756-1197
88.	4736 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Kmart Operations LLC	4000 East 2Nd Street Casper, WY 82609-2385
89.	1988 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive Vice President, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	3751 S Dogwood Ave El Centro, CA 92243-
90.	2663 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive Vice President, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	Lands' End, Inc. Attn: Sr Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears Operations LLC	50 Fox Run Rd Ste 74 Portsmouth, NH 03801-2858
91.	1574 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	Lands' End, Inc. Attn: Sr Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears Operations LLC	1500 Highway 35 Middletown, NJ 07748-1831
92.	1277 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	6301 Nw Loop 410 Ingram, TX 78238-3824
93.	1740 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	3340 Mall Loop Dr Joliet, IL 60431-1057
94.	1071 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive Vice President, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	10785 W Colfax Ave Lakewood, CO 80215-3807
95.	1052 Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive Vice President, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	425 Rice St St Paul, MN 55103-2123

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96.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	Lands' End, Inc. Attn: Sr Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears Operations LLC	850 Hartford Tnpk Waterford, CT 06385-
97.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	7611 W Thomas Rd Phoenix-Desert Sky, AZ 85033-5433
98.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	15700 Emerald Way Bowie, MD 20716-2200
99.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	Lands' End, Inc. Attn: Sr Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears Operations LLC	2800 N Germantown Prkway Cordova, TN 38133-
100.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	2100 Southfield Rd Lincoln Park, MI 48146-2250
101.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	6515 E Southern Ave Mesa/East, AZ 85206-3711
102.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	733 N Highway 231 Panama City, FL 32405-5302
103.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	1050 S Babcock St Melbourne, FL 32901-3022
104.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	460 N Milwaukee St Boise, ID 83704-9122
105.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	100 Newmarket Fair Mall Hampton, VA 23605-1406
106.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	3100 Sw College Rd Ste 300 Ocala, FL 34474-8449
107.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	3450 W Camp Wisdom Rd Southwest Ctr, TX 75237-2504
108.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	600 Lee Blvd Yorktown Hts, NY 10598-1142

STORE ID NO.	COUNTERPARTY-LANDLORD AND ADDRESS	COUNTERPARTY-SUBTENANT/ASSIGNEE AND ADDRESS	DEBTOR	PROPERTY ADDRESS
109.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	1011 W Olive Ave Merced, CA 95348-2422
110.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	5901 Florin Rd Florin, CA 95823-2302
111.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	3150 S 4Th Ave Yuma, AZ 85364-8104
112.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	2250 El Mercado Loop Sierra Vista, AZ 85635-5204
113.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	3800 Us Highway 98 N Ste 500 Lakeland, FL 33809-3824
114.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	303 Us Hwy 301 Blvd W Bradenton, FL 34205-7991
115.	Seritage Growth Properties, L.P. dba Seritage SRC Finance LLC, c/o Seritage Growth Properties Attn: Executive VP, Operations & Leasing, 500 Fifth Avenue, Suite 1530 New York, NY 10110	N/A	Sears Operations LLC	2501 Irving Mall Irving, TX 75062-5161
116.	Department The Times Building, 336 Fourth Avenue Pittsburgh, PA 15222	N/A	Kmart Corporation	880 Butler Street Pittsburgh, PA 15223-1319
117.	Sheldon J. Mandell 2441 N. Leavitt Street Chicago, IL 60647-2005	N/A	Kmart Corporation	6780 W Washington St Indianapolis, IN 46241-2999
118.	Simon Property Group, L.P., dba Greenwood Park Mall, LLC Attn: Sr. VP Development, 225 West Washington Street Indianapolis, IN 46204	N/A	Sears, Roebuck and Co.	1251 Us Highway 31 N Greenwood, IN 46142-4503
119.	SPG-FCM II LLC dba Stoneridge S&S, LLC, c/o Simon Property Group Attn: Executive VP - Development Operations, 225 West Washington Street Indianapolis, IN 46204	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	1700 Stoneridge Dr Pleasanton, CA 94588-
120.	SPS Portfolio Holdings II, LLC, c/o Simon Property Group Attn: General Counsel, 225 West Washington Street Indianapolis, IN 46204	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	100 Santa Rosa Plz Santa Rosa, CA 95401-6381
121.	SPS Portfolio Holdings II, LLC, c/o Simon Property Group Attn: General Counsel, 225 West Washington Street Indianapolis, IN 46204	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	75 W Route 59 Ste 100 Nanuet, NY 10954-2701
122.	SPS Portfolio Holdings II, LLC, c/o Simon Property Group Attn: General Counsel, 225 West Washington Street Indianapolis, IN 46204	N/A	Sears, Roebuck and Co.	6929 S Memorial Dr Tulsa Woodland Hls, OK 74133-2035
123.	SPS Portfolio Holdings II, LLC, c/o Simon Property Group Attn: General Counsel, 225 West Washington Street Indianapolis, IN 46204	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	900 Briarwood Cir Ann Arbor, MI 48108-1618

STORE ID NO.	COUNTERPARTY-LANDLORD AND ADDRESS	COUNTERPARTY-SUBTENANT/ASSIGNEE AND ADDRESS	DEBTOR	PROPERTY ADDRESS
124.	SPS Portfolio Holdings II, LLC, c/o Simon Property Group Attn: General Counsel, 225 West Washington Street Indianapolis, IN 46204	N/A	Sears, Roebuck and Co.	2901 S Capitol Of Texas Hwy Austin/Barton Creek, TX 78746-8101
125.	SRM-SPE, LLC dba Santa Rosa Mall, c/o Radiant Partners LLC 145 West 45th Street, 10th Floor New York, NY 10036	N/A	Sears, Roebuck and Co.	300 Mary Esther Blvd Mry Est/Ft W/tn Bch, FL 32569-1693
126.	Steel 1111, LLC, c/o Steel Equities 999 South Oyster Bay Road, Suite 200 Bethpage, NY 11714	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	1111 Franklin Ave Garden City, NY 11530-1617
127.	S-TRACT LLC, C/O SOUTH COAST PLAZA 3315 FAIRVIEW ROAD COSTA MESA, CA 92626	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	3333 Bristol St Costa Mesa, CA 92626-1811
128.	The Cafaro Northwest Partnership dba South Hill Mall, c/o The Cafaro Company Attn: Legal Department, 5577 Youngstown-Warren Road Niles, OH 44446	N/A	Sears, Roebuck and Co.	3500 S Meridian Ste 900 Puyallup, WA 98373-3722
129.	The Ciuffo Family Trust A, dated 5/16/80, c/o Arthur Ciuffio, Trustee P O Box 2352 Fulton, TX 78358	N/A Xiao Jun Song And Liu Y Lin 7818 State Ave. Kansas City, KS 66112	Kmart Corporation	7836 State Ave Kansas City, KS 66112-2417
130.	The Estate of Walter R. Samuel & Marilyn Joy Samuels, as Tenants-in-Common dba Nineteenth Asheville Properties, c/o J & W Management Corporation 505 Park Avenue, Suite 302 New York, NY 10022	N/A	Kmart Corporation	1001 Patton Ave Asheville, NC 28806-3643
131.	University Center Associates, c/o Metropolitan Management Corporation 230 Windsor Avenue, P O Box 446 Narberth, PA 19072	N/A	Kmart Corporation	3205 Lincoln Hwy Thorndale, PA 19372-1012
132.	US Centennial Malls JV LLC, dba The Connecticut Post LP c/o Centennial Real Estate Mgmt. LLC Attn: Chief Operating Officer, 8750 N. Central Expressway, Suite 1740 Dallas, TX 75231	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	1201 Boston Post Rd Sp 2095 Milford, CT 06460-
133.	Victoria Mall LP, ATTN: James M. Hull, c/o Hull Storey Gibson Companies, LLC 1190 Interstate Parkway Augusta, GA 30909	N/A	Sears, Roebuck and Co.	7508 N Navarro St Victoria, TX 77904-2654
134.	West Town S&S LLC, c/o Simon Property Group Attn: Executive VP - Development Operations, 225 West Washington Street Indianapolis, IN 46204	Lands' End, Inc. Attn: Sr. Vice President & General Counsel, 5 Lands' End Lane Dodgeville, WI 53595	Sears, Roebuck and Co.	7600H Kingston Pike West Town, TN 37919-5604
135.	Westfall Town Center JV, c/o Metro Commercial Management Services, Inc. 307 Fellowship Road, Suite 300 Mt. Laurel, NJ 08054	N/A	Kmart Corporation	111 Hulst Dr, Ste 722 Matamoras, PA 18336-2115
136.	William J. Wade, Owner / Trustee uta #1995-4, c/o Wilmington Trust Company Corporate Trust Administration, Rodney Square North, 1100 N. Market Street Wilmington, DE 19890	N/A	Kmart Corporation	2712 W Main St Waynesboro, VA 22980-1618
137.	William J. Wade, Owner / Trustee uta #1995-4, c/o Wilmington Trust Company Corporate Trust Administration, Rodney Square North, 1100 N. Market Street Wilmington, DE 19890	N/A	Kmart Corporation	8363 Lewiston Road Batavia, NY 14020-1236
138.	Wilson Norridge, LLC, c/o AmCap, Inc. 333 Ludlow Street, 8th Floor Stamford, CT 06902	Darden/Longhorn Steakhouse Ashley Powell, 1000 Darden Center Drive Orlando, FL 32837	Kmart Stores of Illinois, LLC	4210 N Harlem Ave Norridge, IL 60706-1277
139.	Wolf Family Series LP dba Series III, Ontario Enterprises of the Wolf Family Series LP, c/o Wolf and Associates 115 North Doheny Drive, Suite 1 Los Angeles, CA 90048	Wolf Family Series LP c/o Wolf & Wolf, 115 North Doheny Drive, Suite 1 Los Angeles, CA 90048	Kmart Corporation	2530 S Euclid Ave Ontario, CA 91762-6619

	STORE ID NO.	COUNTERPARTY-LANDLORD AND ADDRESS	COUNTERPARTY-SUBTENANT/ASSIGNEE AND ADDRESS	DEBTOR	PROPERTY ADDRESS
140.	7471	WRI Golden State, LLC, c/o Weingarten Realty Management Co. P O Box 924133, 2600 Citadel Plaza Drive, Suite 125, Houston, TX 77008	N/A	Knart Corporation	3968-A Missouri Flat Road Placerville, CA 95667-5240
141.	1709	WSSR LLC, c/o Lee Chiang, Manager 1479 Torrijos Court Shenandoah, TX 77384	N/A	Sears, Roebuck and Co.	1245 W Warm Springs Rd Henderson, NV 89014-8740
142.	4450	away 1015 Ashes Drive, Suite 205 Wilmington, NC 28405	Choice Auto Repair Leonard Wood, 205 Black Court Creek Willow Springs, NC 27592	Knart Corporation	4500 Western Blvd Raleigh, NC 27606-1814

Exhibit 2

Store Closing Procedures

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
: **Chapter 11**
SEARS HOLDINGS CORPORATION, et al., :
: **Case No. 18-23538 (RDD)**
: **(Jointly Administered)**
Debtors.¹ :
-----X

STORE CLOSING PROCEDURES

- (a) The Store Closing Sales² will be conducted during normal business hours at the applicable Closing Stores or such hours as otherwise permitted by the applicable unexpired lease; provided that the Debtors may, in their discretion, modify the business hours as necessary or advisable, but no longer than normal operating hours as provided in the applicable leases.
- (b) The Store Closing Sales will be conducted in accordance with applicable state and local “Blue Laws” and, thus, if applicable, no Store Closing Sales will be conducted on Sunday unless the Debtors have been operating the applicable Closing Stores on Sundays.
- (c) On “shopping center” property, neither the Debtors nor the Liquidation Consultant shall distribute handbills, leaflets, or other written materials to customers outside of any Closing Stores’ premises, unless permitted by the applicable lease or if distribution is

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); and Sears Brands Management Corporation (5365). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the *Final Order Approving (I) Procedures for Store Closing Sales and (II) Assumption of the Liquidation Consulting Agreement* (the “**Final Order**”).

customary in the “shopping center” in which such Store is located; provided that the Debtors and the Liquidation Consultant may solicit customers in such manner in the stores themselves.

- (d) The Debtors and the Liquidation Consultant shall have the right to sell or transfer the furniture, fixtures, and equipment (the “**FF&E**”), inventory, and any other assets of the Debtors in the Closing Stores (together, the “**Store Closing Assets**”), subject to the entry of the Proposed Order, and any such transactions shall be free and clear of all liens, claims, interests, and other encumbrances. The Debtors and the Liquidation Consultant may advertise the sale of the Store Closing Assets in a manner consistent with these Store Closing Procedures. The purchasers of any Store Closing Assets sold during a Store Closing Sale shall be permitted to remove the Store Closing Assets either through the back or alternative shipping areas of the applicable Closing Store at any time, or through other areas after the Closing Store’s business hours; provided that, the foregoing shall not apply to *de minimis* Store Closing Sales made whereby the item can be carried out of the Closing Store in a shopping bag.
- (e) The Debtors may abandon any Store Closing Assets not sold in the Store Closing Sales at the Closing Stores at the conclusion of the Store Closing Sales and upon notice by the Debtors to (i) the applicable Landlord and (ii) any party with an interest in the property to be abandoned; provided that, if the Debtors propose selling or abandoning such assets, which may contain personal or confidential information about the Debtors’ employees or customers (the “**Confidential Information**”), the Debtors shall remove the Confidential Information from such items of assets before such sale or abandonment, and retain such Confidential Information until further order of the Court.
- (f) The Debtors and the Liquidation Consultant may, but are not required to, advertise all of the Store Closing Sales as “store closing sale,” “sale on everything,” “everything must go,” or similarly themed sales. The Debtors and the Liquidation Consultant may also advertise each sale as a “store closing” and have a “countdown to closing” sign prominently displayed in a manner consistent with these Store Closing Procedures.
- (g) If Store Closing Sales are to be considered “final,” conspicuous signs will be posted in each of the affected stores to the effect that all sales are “final.” The Debtors and the Liquidation Consultant shall accept return of any goods purchased during the Store Closing Sales that contain a defect which the lay consumer could not reasonably determine was defective by visual inspection prior to purchase for a full refund, *provided that* the consumer must return the merchandise within seven (7) days of purchase, the consumer must provide a receipt, and the asserted defect must in fact be a “latent” defect. Returns, if permitted, related to the purchase of Store Closing Assets shall not be accepted at stores that are not participating in the Store Closing Sales. Conspicuous signs will be posted at each Closing Stores clearly describing return rights of purchasers.
- (h) The Debtors and the Liquidation Consultant shall be permitted to utilize sign walkers, display and hanging signs, and interior banners in connection with the Store Closing Sales. All display and hanging signs in connection with the Store Closing Sales will be professionally lettered and all hanging signs will be hung in a professional manner. In

addition, the Debtors will be permitted to utilize exterior banners and sign-walkers, provided that such use is in a safe and professional manner. Nothing contained in these Store Closing Procedures shall be construed to create or impose upon the Debtors or the Liquidation Consultant any additional restrictions not contained in any applicable lease agreement.

- (i) Neither the Debtors nor the Liquidation Consultant shall make any alterations to the storefront, roof, or exterior walls of any Closing Stores, or interior or exterior store lighting and will not use any type of amplified sound to advertise the Store Closing Sales or solicit customers, except as authorized by the applicable lease. The hanging of signage as provided herein shall not constitute an alteration to any Closing Store.
- (j) Landlords will have the ability to negotiate with the Debtors, or at the Debtors' direction, the Liquidation Consultant, any particular modifications to the Store Closing Procedures. The Debtors and the landlord of any Closing Store are authorized to enter into agreements modifying the Store Closing Procedures (each, a "**Landlord Agreement**") without further order of the Court; provided that such agreements do not have a material adverse effect on (i) the Debtors or their estates or (ii) the property of any other person that is not a party to such Landlord Agreement.
- (k) No property of any landlord will be removed or sold during the Store Closing Sales. No property of any other non-Debtor third party will be removed or sold during the Store Closing Sales other than in the ordinary course of business.
- (l) With respect to any personal property located in a Closing Store that is either (i) leased to the Debtors by a third party or (ii) owned by a third party, such third party may contact the Debtors and remove or cause to be removed such personal property from the Closing Store after the completion of the Store Closing Sales and prior to the Debtors turning over the premises to the applicable landlord.

To the extent that a dispute arises between the Debtors and a third party regarding the ownership and/or rights of such third party and the Debtors in certain affected personal property to be sold in a Store Closing Sale (including, without limitation, the right of the Debtors to sell such personal property), then either the Debtors or such third party may move or otherwise petition this Court to adjudicate such dispute on an expedited basis so that the dispute can be resolved prior to the completion of such Store Closing Sale. Such personal property may not be sold until this Court resolves such dispute.

For the avoidance of doubt, if any such personal property remains at the Closing Store after the Store Closing Sales have been completed and the premises have been returned to the applicable landlord, the landlord may dispose of any and all such property.

- (m) The Debtors will keep each store premises and surrounding areas clear and orderly, consistent with past practices.
- (n) The Debtors do not have to comply with Liquidation Sale Laws or lease provisions or covenants that are inconsistent with these Store Closing Procedures.

- (o) Pharmaceutical Assets will be sold or transferred in accordance with applicable state law.
- (p) An unexpired nonresidential real property lease will only be deemed rejected in accordance with the Lease Rejection Procedures set forth in the *Motion of Debtors for Entry of an Order Establishing Procedures for Rejection of Unexpired Leases of Nonresidential Real Property and Abandonment of Property in Connection Therewith*, filed contemporaneously herewith, or by separate order of the Court, and shall not be deemed rejected solely by reason of a Store Closing Sale or the adoption of the Store Closing Procedures.
- (q) The rights of landlords against the Debtors for any damages to any Closing Store shall be reserved in accordance with the provisions of the applicable lease.
- (r) Abacus (or any other Liquidation Consultant retained by the Debtors, subject to the approval rights of the DIP ABL Agents under the terms of the DIP Loan Documents, as applicable) and its respective agents and representatives shall continue while retained to have exclusive and unfettered access to each applicable Closing Store until and unless the Debtors reject the underlying lease.
- (s) Closing Stores that are not Initial Closing Stores may be closed under the terms of the Order and the Liquidation Consulting Agreement, or in accordance with any other agreement approved by the Debtors subject to the approval rights of the DIP ABL Agents under the terms of the DIP Loan Documents.
- (t) No landlord, licensor, property owner, or property manager shall prohibit, restrict, or otherwise interfere with any Store Closing Sale at any Closing Store.
- (u) If the landlord of any Closing Store contends that the Debtors or the Liquidation Consultant is in breach of or default under these Store Closing Procedures (an “**Alleged Default**”), such landlord shall provide the Debtors and the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) with at least seven (7) days’ written notice (the “**Default Notice Period**”) of the Alleged Default, which notice shall include the opportunity for the Debtors to cure such Alleged Default within seven (7) days of the expiration of the Default Notice Period (the “**Default Cure Period**”), served by email or overnight delivery, on:

If to the Debtors, to:

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179
Attn: Stephen Sitley, Esq. and Luke J. Valentino, Esq.
E-mail: stephen.sitley@searshc.com and luke.valentino@searshc.com

with a copy (which shall not constitute notice) to:

Weil, Gotshal & Manges LLP
767 Fifth Avenue

New York, NY 10153

Attn: Ray C. Schrock, P.C., Jacqueline Marcus, Esq., Garret A. Fail, Esq., and Sunny Singh, Esq.

E-mail: ray.schrock@weil.com, jacqueline.marcus@weil.com, garrett.fail@weil.com, and sunny.singh@weil.com.

If to the Creditors' Committee, to:

Akin Gump Strauss Hauer & Feld LLP

One Bryant Park

New York, NY 10036

Attn.: Philip C. Dublin, Esq. and Sara L. Brauner, Esq.

Email: pdublin@akingump.com, sbrauner@akingump.com

If the parties are unable to resolve the Alleged Default at the end of the Default Cure Period, either the landlord or the Debtors shall have the right to schedule a hearing before the Court on no less than five (5) days' written notice to the other party, served by email or overnight delivery.

Notwithstanding these provisions, all parties shall have the right to seek emergency relief with the Court in accordance with the Case Management Order.

- (v) These Store Closing Procedures are subject to the requirements of the interim and final orders entered by the United States Bankruptcy Court for the Southern District of New York in connection with the Debtors' executing the Store Closing Sales.

Exhibit 3

Liquidation Consulting Agreement

AMENDED AND RESTATED
AGENCY AND CONSULTING SERVICES AGREEMENT

THIS AMENDED AND RESTATED AGENCY AND CONSULTING SERVICES AGREEMENT (the “Agreement”) is entered into as of October 10, 2018, by and between Sears Holdings Management Corporation, a Delaware corporation, as agent for Kmart Corporation (“Kmart”), a Michigan corporation, and Sears, Roebuck and Co. (“Sears”), a New York corporation, having its corporate office at 3333 Beverly Road, Hoffman Estates, Illinois 60179 (referred to herein as “Company”), and Abacus Advisors Group L.L.C. (“Agent”), a Delaware limited liability company, having its offices at 10 Reuten Drive, Closter, New Jersey 07624.

WHEREAS, Company and Agent have entered into that certain Agency and Consulting Agreement, dated as of February 19, 2012 (as amended, supplemented or otherwise modified from time to time, the “Existing Agreement”), pursuant to which Company retained Agent to provide exclusive advisory services to assist Company with disposing of merchandise inventory to be liquidated (the merchandise inventory being referred to as the “Inventory”) contained within certain stores through so-called store closing or total liquidation sales at each Store (“Liquidation Sale” or “Sale”);

WHEREAS, pursuant to the Existing Agreement, Agent has supervised so-called store closing or total liquidation sales with respect to in excess of 800 of Company’s stores;

WHEREAS, Company and Agent desire to amend and restate the Existing Agreement to provide for Company to retain Agent to provide exclusive advisory services to assist Company with disposing of Inventory through Liquidation Sales at some or all of the stores operated by Kmart, Sears or any other subsidiary of Sears Holdings Corporation (the “Stores”); and

WHEREAS, among the alternatives available to the Company is to file a voluntary petition for relief under chapter 11 of Title 11, United States Code (the “Bankruptcy Code”), in an

applicable United States Bankruptcy Court (the “Bankruptcy Court”).

NOW, THEREFORE, in consideration of the premises and of the mutual covenants herein contained, the parties hereto intending to be legally bound hereby agree as follows:

1. ADVISORY SERVICES. Agent shall provide exclusive advisory services to Company in connection with Company’s efforts to liquidate and dispose of Inventory at each Store selected by Company in its sole and absolute discretion by notice to Agent. Agent shall use its best efforts, expertise, and professional judgment to maximize the return to Company of the Liquidation Sales, and shall comply with all federal, state and local laws, rules and regulations applicable to this Agreement or to the performance thereof, including Liquidation Sale Laws (unless an order of the Bankruptcy Court approving departure from such Liquidation Sale Laws is entered). “Liquidation Sale Laws” shall mean all applicable laws, rules and regulations in respect of “Store Closing Sales”, “Lease Expiration Sales” or similar-themed sales, including laws relating to safe, professional and non-deceptive, customary advertising such as signs, banners, posting of signage, and use of sign-walkers solely in connection with the Liquidation Sale and including ordinances establishing license or permit requirements, waiting periods, time limits or bulk sale restrictions that would otherwise apply to the Liquidation Sale, but excluding those designed to protect public health and safety.

2. TERM. The term of this Agreement shall be for a period commencing on the date first written above and ending on December 31, 2019 (the “Term”). However, at any time, Company may terminate this Agreement by providing Agent thirty (30) days prior written notice.

3. SUPERVISION. Agent shall supply, as a Sale Expense under Section 10, one and only one full-time supervisor (unless otherwise agreed to by Company) for each Store for the duration of the Sale, which supervisor shall be approved by Company in its sole, absolute and unfettered discretion. The supervisor for each Store shall be on-site and commence his or her

responsibilities no later than the date referenced in Schedule “A” as the “On-Site Date.” Agent, through its management and supervision, shall, in consultation with Company, plan the advertising, marketing and sales promotion for the Liquidation Sale, arrange the stock in the Store for liquidation, determine and effect price reductions so as to sell the Inventory in the time allotted for the Sale, arrange for and supervise all personnel and merchandise preparation, and conduct the Sale in a manner reasonably designed to minimize the expenses to Company and realize for its benefit the maximum return. Agent hereby represents and warrants to Company that it reasonably believes that it is able to retain sufficient supervisors to conduct the Sales in a fashion consistent with past practice in connection with previous sales conducted by Agent for Company. Agent hereby further agrees that it shall retain supervisors to conduct the Sales in a fashion consistent with past practice in connection with previous sales conducted by Agent for Company.

4. SECURITY. Agent shall utilize current loss prevention store staff.

5. LIQUIDATION SALE. The Liquidation Sale for each Store shall commence on the date determined by Company in its sole and absolute discretion and set forth in the notice described in Section 1 hereof, which date shall be hereinafter referred to as the “Effective Date”. Agent will not advertise or discount until the Effective Date. In consultation with Company, Agent shall discount the Inventory (and change discounts from time to time) in accordance with its professional judgment in order to maximize the proceeds and maintain the momentum of such Sale. Within three (3) days of completion of the Liquidation Sale at a Store, which shall be on a date determined by Company (in consultation with Agent) with respect to such Store (the “Sale Termination Date”), Agent shall cause the Store to be left in broom clean condition (other than with respect to store fixtures and equipment). The date upon which each Store is vacated and left in broom clean condition shall be no later than the Sale Termination Date.

6. ADVERTISING. Agent shall follow all legal requirements applicable to

the advertising of each Sale and shall ensure that all such advertising complies with applicable laws, including Liquidation Sale Laws (unless an order of the Bankruptcy Court approving departure from such Liquidation Sale Laws is entered). All advertising shall be conducted under the name of Kmart or Sears (depending upon the type of the Store). Each Sale will be advertised as a “Store Closing Sale,” “Lease Expiration Sale” or similar description, during the period starting from the Effective Date through the Sale Termination Date of such Sale, and to the extent permitted by applicable leases, laws, regulations and ordinances, Agent shall be permitted to use signs and banners reflecting this message. Agent’s use of temporary banners, sign walkers or other means of advertising the Sales must comply with applicable laws, including Liquidation Sale Laws (unless an order of the Bankruptcy Court approving departure from such Liquidation Sale Laws is entered). Agent will be sensitive to and work with Company to resolve conflicts with advertising near on-going stores as identified by Company. Company must, in any event, approve all advertising and signage prior to its use. Unless otherwise expressly agreed by Company, the words “Going Out of Business” or “GOB” will not be used in any advertising. Unless otherwise expressly agreed by Company, Agent shall not use the phrase “All on Sale” or any similar terminology in any advertising of home appliance or home electronics items.

7. LICENSES - RULES. Agent shall work with Company to obtain all necessary permits and licenses and comply with all federal, state and local laws, rules and regulations relating to the Liquidation Sale, including Liquidation Sale Laws (unless an order of the Bankruptcy Court approving departure from such Liquidation Sale Laws is entered). Agent will be responsible for advising its supervisor(s) as well as Company’s employees under Agent’s supervision on how to comply with those laws, rules and regulations. Each and every sale at the Stores shall be conducted on an “as-is” and “where-is” basis with “all sales final.” No refunds or exchanges whatsoever shall be accepted other than refunds for merchandise purchased before

commencement of the Sale or otherwise as approved by Company. Such refunds will be recorded and the merchandise, if saleable, returned to stock for resale, or, if defective, returned to vendor. Such merchandise shall be included in the aggregate retail value, with a reduction for the prevailing discount in effect at the time the merchandise is returned. There will be no express warranties regarding the Inventory sold other than those provided by the manufacturer. All sales shall be for cash, all credit cards currently accepted by Company, and checks that are acceptable according to Company's current policies and procedures. Agent shall cause all floor operations to comply with current check and credit authorization procedures.

8. EMPLOYEES. Agent shall use personnel from the Stores, including each Store's management, to the extent Agent believes the same to be feasible, and Agent shall select and schedule the number and type of employees required for the Sale. Agent shall, as soon as reasonably possible, notify Company as to which of the Company employees are no longer required for the Sale.

9. AGENT FEE. As consideration for Agent's efforts and services in connection with the Sale, Agent shall receive a monthly graduated fee as follows:

- If 20 active closings or less in any given month, Company shall pay to Agent One Hundred Thousand Dollars (\$100,000.00) as the monthly fee;
- If 21 - 30 active closings in any given month, Company shall pay to Agent One Hundred Ten Thousand Dollars (\$110,000.00) as the monthly fee;
- If 31 - 40 active closings in any given month, Company shall pay to Agent One Hundred Twenty Thousand Dollars (\$120,000.00) as the monthly fee;
- If 41 - 50 active closings in any given month, Company shall pay to Agent One Hundred Thirty Thousand Dollars (\$130,000.00) as the monthly fee; and
- If 51 or greater active closings in any given month, Company shall pay to Agent

One Hundred Forty Thousand Dollars (\$140,000.00) as the monthly fee, which fee shall be invoiced by Agent to Company and shall be payable by Company within fifteen (15) days after receipt of such invoice. In addition, at the conclusion of the Term, Agent and Company shall discuss and may agree, in Company's sole discretion and subject to entry of an order of the Bankruptcy Court approving such performance fee, upon the payment of a performance fee if circumstances and the results of the Sales so warrant. Such performance fee, if any, may be based on total proceeds of the Sales ("Gross Proceeds"), or any other basis Company, in its sole discretion, shall determine.

10. EXPENSES. Company shall pay (or reimburse Agent for) the following expenses of each Sale (the "Sale Expenses"):

- a. Payroll for Store employees;
- b. Payroll taxes and benefits for Store employees (excluding sick leave, maternity benefits and other leaves of absence, severance or termination pay, ERISA coverage and similar benefits);
- c. Agent's actual cost for each supervisor's fees, reasonable travel costs and bonuses (subject to the remainder of this Section 10);
- d. Advertising and promotional costs, including signage;
- e. Risk management not to exceed \$3,000 per Store;
- f. Outside services, bank charges, credit card fees and discounts (at Company's customary rates) and chargebacks;
- g. Utilities;
- h. Cleaning;
- i. Additional Supplies;
- j. Travel (Store associates);

- k. "Occupancy" expenses including rent, percentage rent, CAM, real estate taxes, rental equipment and similar items on a per diem, per Store basis;
- l. Communications;
- m. Bad check expense;
- n. Cash over/short; and
- o. Sundry.

Company shall provide (not to be considered Sale Expenses), during the period starting from the Effective Date through the Sale Termination Date, central administrative services reasonable or necessary for each Sale, such as POS administration, other insurance, sales audit, cash reconciliation and payroll processing. Agent shall provide Company with a comprehensive budget of Sale Expenses and supervisor compensation (the "Budget"), which Budget shall be in form and substance acceptable to Company. Sale Expenses and supervisor compensation shall be payable only to the extent consistent with the Budget. Sale Expenses shall be invoiced by Agent to Company upon completion of each Sale and shall be payable by company within ten (10) days after receipt of said invoice. The on-site supervisors shall be paid Two Thousand Four Hundred Fifty Dollars (\$2,450.00) per week, which amount shall be invoiced by Agent to Company and shall be payable by Company within ten (10) days after receipt of such invoice. In addition, the on-site supervisors shall be eligible to receive incentive compensation up to a maximum of One Thousand Two Hundred Twenty Five Dollars (\$1,225.00) per week based upon the supervisor's performance as measured by a formula constructed by Agent. This incentive compensation is performance based as determined by and in the Agent's sole discretion. At the conclusion of the Sale, Agent shall calculate the incentive compensation that may be due to each on-site supervisor, provide Company with the amount of such incentive compensation, and Company shall pay each on-site supervisor the amount of such compensation in a lump sum within (10)

days of receipt of the information from Agent.

Agent shall charge no home office expense (except for out-of-pocket travel and related expenses that are pre-approved by Company) for its management representation.

Company shall be responsible for all other expenses which are not Sale Expenses.

11. LEASED DEPARTMENTS. The leased departments within the Stores may participate in the Liquidation Sale at the option of the operator of any such department so long as they follow the rules, procedures and discounts recommended and implemented by Agent. Applicable lease income for any such leased department accrued during such Liquidation Sale shall be included in Gross Proceeds of the applicable Store. Lease income is defined as the net proceeds received or retained by Company during such Sale as determined in accordance with the respective License Agreement or other Agreement between Company and the respective Lessee.

12. OTHER SALE MATTERS.

- a. Administration of matters such as layaways, Store credits and gift certificates will be the responsibility of Company, but Agent agrees to cooperate fully with Company in the administration of such matters. Agent will conduct each Sale using all existing Company policies.
- b. Returns of merchandise purchased before commencement of each Sale will be accepted throughout such Sale. When a receipt is not present, the lowest price offered for the last thirty (30) days will be paid to the customer.
- c. Subject to Section 16 hereof, furniture, fixtures and equipment will not be sold.

13. INSURANCE. Company shall maintain, during the period of each Sale, all insurance in amounts at least equal to the insurance coverage presently in force.

Agent will not be responsible for loss, liability, damage or expense arising out of any casualty or other loss, unless caused by the intentional or willful misconduct or gross negligence of Agent's employees or supervisors. With respect to losses of Inventory occurring after the Effective Date, any insurance proceeds shall be deemed Gross Proceeds from the Sale.

14. INDEMNIFICATION. Agent and Company agree to indemnify, defend and hold each other free and harmless from and against any and all demands, claims, actions or causes of action, assessments, losses, damages, liabilities, obligations, costs and expenses of any kind whatsoever, including, without limitation, attorneys' fees and costs, asserted against, resulting from or imposed upon, or incurred by either party hereto by reason of or resulting from a material breach of any term or condition contained in this Agreement or any willful misconduct or intentional act of the other party.

15. AGENCY. The parties hereby agree that Agent is acting as an agent of Company during the period of this Agreement and as such will observe all of the fiduciary duties which the law imposes on agents with respect to their principals. No joint venture or partnership has been formed.

16. LIQUIDATION OF FIXTURES. In the event Company requests Agent to sell or otherwise dispose of some or all of the fixtures, equipment, furniture, furnishings and other appurtenances thereto located at any Store (hereinafter referred to collectively as "Store Fixtures"), Agent agrees to use its reasonable best efforts to sell or otherwise dispose of the Store Fixtures so designated by Company. In consideration for rendering such services, Company and Agent hereby agree that Agent shall receive ten percent (10%) of the gross proceeds inclusive of any payments such as a buyer's premium, or the like (net of sales taxes) realized on the sale or other disposition of the Store Fixtures so designated by Company

together with reimbursement of reasonable out of pocket expenses incurred by Agent pursuant to a budget approved by Company. Agent shall pay to Company the remaining ninety percent (90%) of the gross proceeds inclusive of any payments such as a buyer's premium or the like (net of sales taxes) from such sale on a weekly basis.

17. ASSIGNMENT. Neither party may assign this Agreement without the express written consent of the other party.

18. NOTICES. All notices or other consents and communications required under this Agreement or otherwise shall be in writing and effective only upon receipt, and may be hand-delivered or sent via U.S. express mail, Federal Express or another recognized overnight courier. Notices to Company shall be sent to Mohsin Meghji at the address below, and notices to Agent shall be sent to Alan Cohen at the address noted above (or such other address as may be provided).

Sears Holdings Management Corporation
3333 Beverly Road
Hoffman Estates, IL 60179
Attention: Mohsin Meghji, Chief Restructuring Officer

19. ENTIRE AGREEMENT. This Agreement amends, restates and supersedes in its entirety the Existing Agreement, which shall have no further force or effect; provided that any sales ongoing under the Existing Agreement as of the date hereof shall be deemed to be Sales under this Agreement and any amounts due and owing under the Existing Agreement as of the date hereof shall be deemed to be amounts due and owing under this Agreement. This Agreement contains the entire understanding of the parties with regard to its subject matter and may not be amended or rescinded except by a writing executed by each of the parties hereto. Each party represents that it has the requisite authority to enter into this

Agreement upon the terms and conditions set forth herein.

20. EXECUTION. This Agreement may be executed in counterparts by the parties hereto and any signatures received via facsimile transmissions will be binding and effective between the parties until original signatures are obtained.

21. GOVERNING LAW. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to conflict of laws principles.

SIGNATURES ARE ON THE NEXT PAGE

KMART CORPORATION and SEARS,
ROEBUCK AND CO.

By: Sears Holdings Management Corporation, Their Agent

By: 
Name:
Title:

ABACUS ADVISORS GROUP L.L.C.

By: _____
Name:
Title:

KMART CORPORATION and SEARS,
ROEBUCK AND CO.

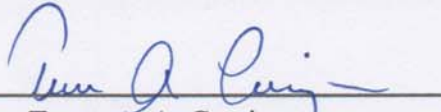
By: Sears Holdings Management Corporation, Their Agent

By: _____

Name:

Title:

ABACUS ADVISORS GROUP L.L.C.

By:  _____

Name: Terrence A. Corrigan

Title: Managing Director